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**Abstract**

The control of universities by the Court of Auditors is not only normal practice but also mandatory as far as constitutional and university legislation is concerned. In spite of their constitutional rights concerning scientific freedom, Article 5 paragraph 3 GG (i.e. Grundgesetz = German Basic Law), universities, as part of the public administration sector, are not subject to entire freedom from control. However, their control is subject to numerous peculiarities. According to Article 5, paragraph 3 GG, research and teaching are guaranteed specific freedom of decision that may be carried out by the university autonomy without being objected to by the Court of Auditors. These areas, however, have their limits if the core area of scientific activity is overstepped. Tendentiously, these are narrower in the area of teaching than when research is taken into consideration. Beyond the constitutional framework, the flexibility within university legislation which has come into being in the last few years has meant that there have been further changes in the intensity of the control taking place. With the introduction of global budgets it has become a necessity that the financial independence of the

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universities has seen changes in the control by the Court of Auditors. Because of the lack of concrete examination standards this is considerably reduced and concerns itself mainly with the compliance with the overall budget, the observance of solid autonomic procedural rules and the identification of obvious uneconomical modes of behaviour. Corresponding restrictions exist with regard to human resource management as far as these were also made more flexible. No essential restrictions occur however in the intensity of control due to the increasing financial autonomy of the universities on the basis of their earnings from external funding, tuition fees and the proceeds of business enterprises because these all flow into the university budget. In addition to this, there are strict normative restrictions concerning the use of tuition fees that the universities have to comply with and Court of Auditors has to observe closely whether this is the case. On the whole, the strengthening of the autonomy of the universities through the reforms of the past years in opposition to State control should not be leveraged by the Court of Auditors' control. This suggests distinct restraint in regard to the advisory control of the universities by the Courts of Auditors. When implementing their control, The Courts of Auditors must be aware of the peculiarities of the universities and account for these through an adequate academically designed concept. (HRK / Abstract übernommen)